

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

FEDERAL TRANSIT ADMINISTRATION FUND - This fund accounts for money received from the Urban Mass Transportation Administration and related expenditures for the operation of a transportation system for the elderly and handicapped and various capital expenditures for transportation related projects.

STREET MAINTENANCE FUND - This fund accounts for money received from the Street Maintenance Fee to be used for the maintenance, rehabilitation, and repair of existing city streets.

U.S. ARMY CORPS OF ENGINEERS-JOHNSON CREEK - This fund accounts for money received from the U.S. Army Corps of Engineers for the buy-out of structures within the 25-year flood zone and the creation of recreational features along Johnson Creek.

TEXAS DEPARTMENT OF TRANSPORTATION FUND - This fund accounts for money received from the State Department of Highways and Public Transportation and summarizes related expenditures for statewide transportation enforcement programs.

U.S. DEPARTMENT OF JUSTICE FUND - This fund accounts for money received from the U.S. Department of Justice to be used for providing additional police officers.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - This fund accounts for money received from the Federal Department of Housing and Urban Development through the block grant program. These funds are used to help the City as a whole and specific sectors for various projects as allowable in the grant funding guidelines.

HOME INVESTMENT PARTNERSHIP FUND - This fund accounts for money received from the Federal Department of Housing and Urban Development through the HOME program grant. These funds are to expand the supply of decent, affordable housing for the low and very-low income families in Arlington.

SUPPORTIVE HOUSING FUND - This fund accounts for money received from the Federal Department of Housing and Urban Development through the supportive housing program. These funds are used to help the City provide funding assistance for employment, education, life skills, and physical health for homeless individuals and families.

TEXAS PARKS AND WILDLIFE FUND - This fund accounts for money received from the State of Texas Parks and Wildlife Department and related expenditures for the acquisition of parkland, park improvements and various other park related projects.

TEXAS CRIMINAL JUSTICE DIVISION FUND - This fund accounts for money received from the State of Texas Criminal Justice Division and related expenditures for various law enforcement and criminal justice related projects.

PARK PERFORMANCE FUND - This fund accounts for the revenues and expenditures from golf and other recreational activities.

CONVENTION AND EVENT SERVICES FUND - This fund accounts for the operations of the Convention Center.

OTHER SPECIAL REVENUE FUNDS - Other Special Revenue Funds consist of special revenue funds which are individually insignificant to the Special Revenue Fund's assets, liabilities, revenues, expenditures, and fund balance as a whole. These funds are the Texas Department of Aviation, Federal Drug Enforcement Administration, North Central Texas Council of Governments, Emergency Physicians' Advisory Board, Federal Emergency Management Agency, Emergency Shelter Grant, Arlington Telecable, Texas Commission on the Arts, Law Enforcement Officers Standards and Education, Tarrant County Narcotics Intelligence and Coordination Unit, Teen Court, Court Security, Court Time Payment, Police Restricted Fund, Texas Department of Community Affairs, Downtown Tax Increment Financing, Local Law Enforcement Block Grant, Court Technology Fund, Texas State Library, Gifts and Donations, Auto Theft Prevention, Infrastructure Maintenance Reserve, Historic Preservation, Motor Carrier Violations, and Texas Historical Commission.

CAPITAL PROJECTS FUNDS

MUNICIPAL OFFICE BUILDING CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for expenditures connected with the planning, construction, and refurbishing of various municipal office buildings.

POLICE CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for construction and other capital project expenditures related to building police stations and funding other police related projects.

FIRE CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for construction and other capital project expenditures related to building fire stations and funding other fire prevention related projects.

LIBRARY CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for construction and other capital project expenditures related to building branch libraries, acquiring additions to the library collection and funding library related projects.

STORMWATER UTILITY CAPITAL PROJECTS FUND - The purpose of this fund is to account for the construction and maintenance of the City's storm sewers.

PARK CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for parkland acquisition, construction of swimming pools, and other park and recreation related construction, as well as various other park and recreation related projects.

TRAFFIC CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for construction of the City's streetlight and traffic signal systems, to perform thoroughfare analysis and to design and install various other traffic related projects.

AIRPORT CAPITAL PROJECTS FUND - The primary purpose of this fund is to account for terminal expansion, runways, or other airport construction and related projects.

CITY OF ARLINGTON, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Special Revenue					
	Federal Transit Administration	Street Maintenance	U.S. Army Corps of Engineers- Johnson Creek	Texas Department of Transportation	U.S. Department of Justice	Community Development Block Grant
ASSETS						
Cash and cash equivalents	\$ -	\$ 1,939	\$ 871	\$ -	\$ -	\$ 349
Receivables (net of allowances for uncollectibles)						
Taxes	-	-	-	-	-	-
Other	1	763	-	-	-	1,266
Prepaid expenditures	-	-	-	-	-	-
Due from other governments	158	-	-	499	214	133
Total Assets	159	2,702	871	499	214	1,748
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	39	616	-	33	3	219
Retainage payable	-	-	-	-	-	23
Due to other funds	120	-	-	466	211	-
Due to other governments	-	-	-	-	-	1,250
Deferred revenue	-	-	871	-	-	53
Total Liabilities	159	616	871	499	214	1,545
FUND BALANCES						
Reserved for encumbrances	-	1,707	-	-	-	203
Reserved for debt service	-	-	-	-	-	-
Reserved for prepaids	-	-	-	-	-	-
Reserved for capital maintenance	-	-	-	-	-	-
Reserved for capital projects	-	-	-	-	-	-
Reserved for street maintenance	-	379	-	-	-	-
Reserved for capital outlay	-	-	-	-	-	-
Unreserved-						
Special revenue funds	-	-	-	-	-	-
Total Fund Balance	-	2,086	-	-	-	203
Total Liabilities and Fund Balance	\$ 159	\$ 2,702	\$ 871	\$ 499	\$ 214	\$ 1,748

The notes to the financial statements are an integral part of this statement.

						Capital Projects	
Home Investment Partnership	Supportive Housing	Texas Criminal Justice Division	Park Performance	Convention and Event Services	Other Special Revenue	Municipal Office Building	Police
\$ -	\$ -	\$ -	\$ 855	\$ 23	\$ 4,162	\$ 1,051	\$ 5,253
-	-	-	-	1,235	-	-	-
-	-	-	92	20	87	-	-
-	-	-	1	-	2	-	-
137	40	60	-	-	498	-	-
137	40	60	948	1,278	4,749	1,051	5,253
4	6	10	122	118	154	51	60
-	-	-	-	-	-	22	-
96	28	50	-	403	443	-	-
-	-	-	-	-	-	-	-
110	6	-	151	441	1,170	-	-
210	40	60	273	962	1,767	73	60
-	-	-	72	39	90	134	153
-	-	-	512	-	-	-	-
-	-	-	1	-	2	-	-
-	-	-	-	253	215	-	-
-	-	-	-	-	-	844	5,040
-	-	-	-	-	-	-	-
-	-	-	-	-	229	-	-
(73)	-	-	90	24	2,446	-	-
(73)	-	-	675	316	2,982	978	5,193
\$ 137	\$ 40	\$ 60	\$ 948	\$ 1,278	\$ 4,749	\$ 1,051	\$ 5,253

CITY OF ARLINGTON, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Capital Projects						Total Nonmajor Governmental Funds
	Fire	Library	Stormwater Utility	Park	Traffic	Airport	
ASSETS							
Cash and cash equivalents	\$ 1,822	\$ 5,946	\$ 926	\$ 10,162	\$ 7,975	\$ 409	\$ 41,743
Receivables (net of allowances for uncollectibles)							
Taxes	-	-	-	-	-	-	1,235
Other	-	-	657	2	-	-	2,888
Prepaid expenditures	-	-	-	-	-	-	3
Due from other governments	-	-	-	-	-	-	1,739
Total Assets	<u>1,822</u>	<u>5,946</u>	<u>1,583</u>	<u>10,164</u>	<u>7,975</u>	<u>409</u>	<u>47,608</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable and accrued liabilities	-	212	78	134	510	-	2,369
Retainage payable	28	-	32	342	136	-	583
Due to other funds	-	-	-	-	-	-	1,817
Due to other governments	-	-	-	-	-	-	1,250
Deferred revenue	-	-	-	2,852	-	-	5,654
Total Liabilities	<u>28</u>	<u>212</u>	<u>110</u>	<u>3,328</u>	<u>646</u>	<u>-</u>	<u>11,673</u>
FUND BALANCES							
Reserved for encumbrances	1,669	1814	162	1,093	2,240	-	9,376
Reserved for debt service	-	-	-	-	-	-	512
Reserved for prepaids	-	-	-	-	-	-	3
Reserved for capital maintenance	-	-	-	-	-	-	468
Reserved for capital projects	125	3,920	1,311	5,743	5,089	409	22,481
Reserved for street maintenance	-	-	-	-	-	-	379
Reserved for capital outlay	-	-	-	-	-	-	229
Unreserved-							
Special revenue funds	-	-	-	-	-	-	2,487
Total Fund Balance	<u>1,794</u>	<u>5,734</u>	<u>1,473</u>	<u>6,836</u>	<u>7,329</u>	<u>409</u>	<u>35,935</u>
Total Liabilities and Fund Balance	<u>\$ 1,822</u>	<u>\$ 5,946</u>	<u>\$ 1,583</u>	<u>\$ 10,164</u>	<u>\$ 7,975</u>	<u>\$ 409</u>	<u>\$ 47,608</u>

The notes to the financial statements are an integral part of this statement.

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Special Revenue				
	Federal Transit Administration	Street Maintenance	U.S. Army Corps of Engineers- Johnson Creek	Texas Department of Transportation	U.S. Department of Justice
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	4,745	-	-	-
Intergovernmental	1,544	-	3,515	768	1,042
Interest revenue	-	21	-	-	-
Net increase (decrease) in the fair value of investments	-	(7)	-	-	-
Contributions	-	-	-	-	-
Other	150	-	-	-	-
Total Revenues	<u>1,694</u>	<u>4,759</u>	<u>3,515</u>	<u>768</u>	<u>1,042</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	926	1,878
Public works	2,116	6,702	-	-	-
Public health	-	-	-	-	-
Public welfare	-	-	-	-	-
Parks and recreation	-	-	3,515	-	-
Convention and event services	-	-	-	-	-
Total Expenditures	<u>2,116</u>	<u>6,702</u>	<u>3,515</u>	<u>926</u>	<u>1,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(422)</u>	<u>(1,943)</u>	<u>-</u>	<u>(158)</u>	<u>(836)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from general obligation bonds	-	-	-	-	-
Operating transfers in	422	2,161	-	158	836
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>422</u>	<u>2,161</u>	<u>-</u>	<u>158</u>	<u>836</u>
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures and other uses	-	218	-	-	-
Fund Balance, October 1	-	1,868	-	-	-
Fund Balance, September 30	<u>\$ -</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

Special Revenue								Capital Projects	
Community Development Block Grant	Home Investment Partnership	Supportive Housing	Texas Parks and Wildlife	Texas Criminal Justice Division	Park Performance	Convention and Event Services	Other Special Revenue	Municipal Office Building	Police
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,118	\$ 372	\$ -	\$ -
-	-	-	-	-	7,180	2,296	648	-	-
3,590	1,044	376	90	321	-	-	4,939	-	-
-	-	-	-	-	-	-	-	27	153
-	-	-	-	-	-	-	-	(5)	(16)
-	-	-	-	-	-	-	-	-	-
246	(72)	-	-	-	-	17	611	-	-
<u>3,836</u>	<u>972</u>	<u>376</u>	<u>90</u>	<u>321</u>	<u>7,180</u>	<u>6,431</u>	<u>6,570</u>	<u>22</u>	<u>137</u>
-	-	-	-	-	-	-	69	893	-
-	-	-	-	555	-	-	1,164	-	839
-	-	-	-	-	-	-	3,325	-	-
-	-	-	-	-	-	-	68	-	-
3,614	1,045	376	-	-	-	-	800	-	-
-	-	-	487	-	6,356	-	119	-	-
-	-	-	-	-	-	5,426	-	-	-
<u>3,614</u>	<u>1,045</u>	<u>376</u>	<u>487</u>	<u>555</u>	<u>6,356</u>	<u>5,426</u>	<u>5,545</u>	<u>893</u>	<u>839</u>
222	(73)	-	(397)	(234)	824	1,005	1,025	(871)	(702)
-	-	-	-	-	-	-	-	500	470
-	-	-	397	234	-	368	770	150	-
<u>(19)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(298)</u>	<u>(2,332)</u>	<u>(171)</u>	<u>-</u>	<u>-</u>
<u>(19)</u>	<u>-</u>	<u>-</u>	<u>397</u>	<u>234</u>	<u>(298)</u>	<u>(1,964)</u>	<u>599</u>	<u>650</u>	<u>470</u>
203	(73)	-	-	-	526	(959)	1,624	(221)	(232)
-	-	-	-	-	149	1,275	1,358	1,199	5,425
<u>\$ 203</u>	<u>\$ (73)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675</u>	<u>\$ 316</u>	<u>\$ 2,982</u>	<u>\$ 978</u>	<u>\$ 5,193</u>

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Capital Projects							Total Nonmajor Governmental Funds
	Fire	Library	Stormwater Utility	Park	Traffic	Cooper House Project	Airport	
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,490
Service charges	-	-	2,600	1,362	-	-	-	18,831
Intergovernmental	-	-	-	-	-	-	-	17,229
Interest revenue	65	179	33	253	278	-	12	1,021
Net increase (decrease) in the fair value of investments	(8)	(18)	(3)	(34)	(35)	-	(1)	(127)
Contributions	-	-	-	-	626	-	-	626
Other	-	-	-	723	80	-	-	1,755
Total Revenues	<u>57</u>	<u>161</u>	<u>2,630</u>	<u>2,304</u>	<u>949</u>	<u>-</u>	<u>11</u>	<u>43,825</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	-	962
Public safety	1,227	-	-	-	-	-	-	6,589
Public works	-	-	3,000	-	4,433	-	7	19,583
Public health	-	-	-	-	-	-	-	68
Public welfare	-	476	-	-	-	-	-	6,311
Parks and recreation	-	-	-	7,393	-	-	-	17,870
Convention and event services	-	-	-	-	-	-	-	5,426
Total Expenditures	<u>1,227</u>	<u>476</u>	<u>3,000</u>	<u>7,393</u>	<u>4,433</u>	<u>-</u>	<u>7</u>	<u>56,809</u>
Excess (deficiency) of revenues over (under) expenditures	(1,170)	(315)	(370)	(5,089)	(3,484)	-	4	(12,984)
OTHER FINANCING SOURCES (USES)								
Proceeds from general obligation bonds	525	-	-	4,480	595	-	-	6,570
Operating transfers in	-	-	-	309	-	-	12	5,817
Operating transfers out	(150)	-	-	(1,413)	(49)	(273)	-	(4,705)
Total Other Financing Sources (Uses)	<u>375</u>	<u>-</u>	<u>-</u>	<u>3,376</u>	<u>546</u>	<u>(273)</u>	<u>12</u>	<u>7,682</u>
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures and other uses	(795)	(315)	(370)	(1,713)	(2,938)	(273)	16	(5,302)
Fund Balance, October 1	<u>2,589</u>	<u>6,049</u>	<u>1,843</u>	<u>8,549</u>	<u>10,267</u>	<u>273</u>	<u>393</u>	<u>41,237</u>
Fund Balance, September 30	<u>\$ 1,794</u>	<u>\$ 5,734</u>	<u>\$ 1,473</u>	<u>\$ 6,836</u>	<u>\$ 7,329</u>	<u>\$ -</u>	<u>\$ 409</u>	<u>\$ 35,935</u>

The notes to the financial statements are an integral part of this statement.

INTERNAL SERVICE FUNDS

GENERAL SERVICES FUND - The purpose of this fund is to account for printing, mailing, duplicating, and other general services provided to other departments of the City.

FLEET SERVICES FUND - The purpose of this fund is to account for the purchase of City vehicles and to provide maintenance services for such vehicles.

ARLINGTON PROPERTY FINANCE AUTHORITY, INC. FUND (the "APFA") - The APFA is a Texas nonprofit corporation that was created for the purpose of acting on the City's behalf in financing various governmental programs as prescribed by City Council ordinance or resolution. In October 1986, the City Council adopted an ordinance to establish the City's Self-Insurance and Risk Management Program (the "Program"). The purpose of the Program is to provide the City a defined and funded self-insurance program for general and automotive liability.

TECHNOLOGY SERVICES FUND - The City's technology services/telephone services program provides City employees with telephone installation, maintenance and data cable capabilities, and telephone training. The purpose of this fund is to account for the activity of such program.

WORKERS' COMPENSATION FUND - The City's workers' compensation program provides City employees with workers' compensation insurance. The purpose of this fund is to account for the activity of such program.

GROUP HEALTH FUND - The City's group health insurance program provides City employees with health insurance. The purpose of this fund is to account for the activity of such program.

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	General Services	Fleet Services
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 213	\$ 145
Investments	-	-
Receivables (net of allowances for uncollectibles)		
Trade accounts	2	94
Accrued interest	-	-
Inventory of supplies, at cost	68	161
Total Current Assets	283	400
Noncurrent Assets:		
Capital Assets:		
Buildings and improvements	-	467
Machinery and equipment	618	27,930
Less accumulated depreciation	(399)	(16,857)
Total Capital Assets (Net of Accumulated Depreciation)	219	11,540
Total Assets	502	11,940
LIABILITIES		
Current Liabilities:		
Accounts payable and accrued liabilities	119	168
Estimated claims payable	-	-
Accrued compensated absences	14	-
Capital lease obligation	123	-
Total Current Liabilities	256	168
Noncurrent Liabilities:		
Estimated claims payable	-	-
Accrued compensated absences	53	233
Total Noncurrent Liabilities	53	233
Total Liabilities	309	401
NET ASSETS		
Invested in capital assets, net of related debt	219	11,540
Unrestricted	(26)	(1)
Total Net Assets	\$ 193	\$ 11,539

Arlington Property Finance Authority	Technology Services	Workers' Compensation	Group Health	Total
\$ 4,769	\$ 442	\$ 3,889	\$ 1,774	\$ 11,232
3,426	-	-	-	3,426
-	-	-	-	96
38	-	-	-	38
-	-	-	-	229
<u>8,233</u>	<u>442</u>	<u>3,889</u>	<u>1,774</u>	<u>15,021</u>
-	-	-	-	467
-	59	-	-	28,607
-	(7)	-	-	(17,263)
-	52	-	-	11,811
<u>8,233</u>	<u>494</u>	<u>3,889</u>	<u>1,774</u>	<u>26,832</u>
5	148	-	83	523
721	-	1,344	3,457	5,522
-	-	-	-	14
-	-	-	-	123
<u>726</u>	<u>148</u>	<u>1,344</u>	<u>3,540</u>	<u>6,182</u>
847	-	2,545	-	3,392
-	137	-	-	423
<u>847</u>	<u>137</u>	<u>2,545</u>	<u>-</u>	<u>3,815</u>
<u>1,573</u>	<u>285</u>	<u>3,889</u>	<u>3,540</u>	<u>9,997</u>
-	52	-	-	11,811
6,660	157	-	(1,766)	5,024
<u>\$ 6,660</u>	<u>\$ 209</u>	<u>\$ -</u>	<u>\$ (1,766)</u>	<u>\$ 16,835</u>

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	General Services	Fleet Services
OPERATING REVENUES:		
Service charges	\$ 2,490	\$ 4,619
Total Operating Revenues	<u>2,490</u>	<u>4,619</u>
OPERATING EXPENSES:		
Salaries and wages	509	1,079
Employees' retirement	75	133
Supplies	1,606	1,374
Maintenance and repairs	116	705
Utilities	15	58
Claims	-	-
Group health residual premium	-	-
Group health pooling premium	-	-
Legal	-	-
Depreciation	95	2,702
Miscellaneous services	74	141
Total Operating Expenses	<u>2,490</u>	<u>6,192</u>
OPERATING INCOME (LOSS)	<u>-</u>	<u>(1,573)</u>
NON-OPERATING REVENUES (EXPENSES):		
Interest revenue	-	-
Net Decrease in the fair value of investments	-	-
Gain on sale of assets	-	183
Interest expense and fiscal charges	(11)	-
Total Non-operating Revenues (Expenses)	<u>(11)</u>	<u>183</u>
Income (Loss) Before Operating Transfers	(11)	(1,390)
Operating Transfers In	-	232
Operating Transfers Out	-	-
Change In Net Assets	<u>(11)</u>	<u>(1,158)</u>
Total Net Assets, October 1	204	12,697
Total Net Assets, September 30	<u>\$ 193</u>	<u>\$ 11,539</u>

Arlington Property Finance Authority	Technology Services	Workers' Compensation	Group Health	Total
\$ 180	\$ 1,745	\$ 2,857	\$ 14,190	\$ 26,081
180	1,745	2,857	14,190	26,081
-	822	16	-	2,426
-	101	-	-	309
2	197	-	-	3,179
-	754	-	-	1,575
-	88	-	-	161
155	-	3,004	12,716	15,875
-	-	-	1,343	1,343
-	-	-	279	279
116	-	-	-	116
-	7	-	-	2,804
33	327	-	-	575
306	2,296	3,020	14,338	28,642
(126)	(551)	(163)	(148)	(2,561)
349	-	100	-	449
(120)	-	(9)	-	(129)
126	-	-	-	309
-	-	-	-	(11)
355	-	91	-	618
229	(551)	(72)	(148)	(1,943)
-	-	-	-	232
(775)	-	-	-	(775)
(546)	(551)	(72)	(148)	(2,486)
7,206	760	72	(1,618)	19,321
\$ 6,660	\$ 209	\$ -	\$ (1,766)	\$ 16,835

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	General Services	Fleet Services
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 2,489	\$ 4,595
Cash payments to suppliers	(638)	(1,182)
Cash payments to employees	(1,770)	(2,277)
Net Cash Provided By (Used For) Operating Activities	81	1,136
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating transfers in	-	232
Operating transfers out	-	-
Net Cash Provided By (Used For) Noncapital Financing Activities	-	232
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	-	(1,406)
Principal payments on capital lease	(57)	-
Interest payments on capital lease	(11)	-
Proceeds from sales of capital assets	-	183
Net Cash Used For Capital and Related Financing Activities	(68)	(1,223)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from interest earnings	-	-
Net increase in the fair value of investments	-	-
Net purchase of investments	-	-
Net Cash Provided By Investing Activities	-	-
Net increase (decrease) in cash and cash equivalents	13	145
Cash and cash equivalents at October 1	200	-
Cash and cash equivalents at September 30	213	145
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating Income (Loss)	-	(1,573)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	95	2,702
Increase (decrease) in-		
Receivables	-	(23)
Inventory of supplies	25	26
Increase (decrease) in-		
Accounts payable and accrued liabilities	14	(26)
Estimated claims payable	-	-
Accrued compensated absences	(53)	30
Total adjustments	81	2,709
Net Cash Provided By (Used For) Operating Activities	\$ 81	\$ 1,136

Arlington Property Finance Authority	Technology Services	Workers' Compensation	Group Health	Totals
\$ 243 (434) - <u>(191)</u>	\$ 1,745 (889) (1,263) <u>(407)</u>	\$ 2,857 - (2,533) <u>324</u>	\$ 14,190 - (15,297) <u>(1,107)</u>	\$ 26,119 (3,143) (23,140) <u>(164)</u>
- (775) <u>(775)</u>	- - -	- - -	- - -	232 (775) <u>(543)</u>
- - - 126 <u>126</u>	(54) - - - <u>(54)</u>	- - - - <u>-</u>	- - - - <u>-</u>	(1,460) (57) (11) 309 <u>(1,219)</u>
349 (120) 4,638 <u>4,867</u>	- - - -	100 (9) - 91	- - - -	449 (129) 4,638 <u>4,958</u>
4,027 742 <u>4,769</u>	(461) 903 442	415 3,474 3,889	(1,107) 2,881 1,774	3,032 8,200 11,232
<u>(126)</u>	<u>(551)</u>	<u>(163)</u>	<u>(3,320)</u>	<u>(5,733)</u>
- 63 - (2) (126) - (65) <u>(191)</u>	7 - - 103 - 34 144	- - - 487 - 487	- - - 83 2,130 - 2,213	2,804 40 51 172 2,491 11 5,569
<u>\$ (191)</u>	<u>\$ (407)</u>	<u>\$ 324</u>	<u>\$ (1,107)</u>	<u>\$ (164)</u>

FIDUCIARY FUNDS

PENSION TRUST FUNDS:

PART-TIME DEFERRED INCOME TRUST FUND - The purpose of this fund is to account for assets held for part-time employees as an alternative retirement plan to Social Security. This plan meets the IRS safe harbor rules.

THRIFT SAVINGS PLAN FUND - The purpose of this fund is to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 401(k).

DISABILITY INCOME PLAN FUND - The purpose of this fund is to account for the accumulation of resources for disability benefit payments to qualified employees who become disabled due to illness or accident.

AGENCY FUNDS:

PAYROLL - The purpose of this fund is to account for assets held by the City in a fiduciary capacity as agent for payroll related benefit plans.

ESCROW FUND - The purpose of this fund is to account for assets held by the City in a fiduciary capacity as custodian or agent for individuals, other funds within the City, other governmental units, and private organizations.

ESCHEAT FUND - The purpose of the fund is to account for assets held by the City in a fiduciary capacity as custodian or agent of escheat property for the state.

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Pension Trust Funds				Agency Funds			
	Part-Time Deferred Income Trust	Thrift Savings Plan	Disability Income Plan	Total	Payroll	Escrow Fund	Escheat Fund	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 5,627	\$ 2,692	\$ 142	\$ 8,461
Accounts receivable	-	-	-	-	-	3	-	3
Investments	886	67,220	277	68,383	135	-	-	135
Total Assets	<u>886</u>	<u>67,220</u>	<u>277</u>	<u>68,383</u>	<u>5,762</u>	<u>2,695</u>	<u>142</u>	<u>8,599</u>
LIABILITIES								
Accounts payable and accrued liabilities	-	-	1	1	5,627	2,695	142	8,464
IRC 401 deferred compensation plans	-	-	-	-	135	-	-	135
Total Liabilities	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>5,762</u>	<u>2,695</u>	<u>142</u>	<u>8,599</u>
NET ASSETS								
Reserved for employee benefits	<u>\$ 886</u>	<u>\$ 67,220</u>	<u>\$ 276</u>	<u>\$ 68,382</u>				

CITY OF ARLINGTON, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2002
 (AMOUNTS EXPRESSED IN THOUSANDS)

	Pension Trust Funds			
	Part-Time Deferred Income Trust	Thrift Savings Plan	Disability Income Plan	Total
ADDITIONS				
Employer contributions	\$ -	\$ 2,011	\$ 349	\$ 2,360
Employee contributions	81	4,791	-	4,872
Net depreciation in fair value of investments	(2)	(6,315)	(6)	(6,323)
Total Additions	<u>79</u>	<u>487</u>	<u>343</u>	<u>909</u>
DEDUCTIONS				
Benefits	61	4,436	354	4,851
Plan administration	22	1	4	27
Total Deductions	<u>83</u>	<u>4,437</u>	<u>358</u>	<u>4,878</u>
Decrease in Net Assets	(4)	(3,950)	(15)	(3,969)
				-
Net Assets, October 1	890	71,170	291	72,351
Net Assets, September 30	<u>\$ 886</u>	<u>\$ 67,220</u>	<u>\$ 276</u>	<u>\$ 68,382</u>

DISCRETELY PRESENTED COMPONENT UNITS

ARLINGTON SPORTS FACILITIES DEVELOPMENT AUTHORITY, INC. - The purpose of the Arlington Sports Facilities Development Authority (ASFDA) is to promote economic development within the City.

ARLINGTON HOUSING AUTHORITY - The purpose of the Arlington Housing Authority (AHA) is to provide low income housing assistance within the City.

ARLINGTON CONVENTION AND VISITORS BUREAU, INC. - The purpose of the Arlington Convention and Visitors Bureau (ACVB) is to promote tourism within the City.

ARLINGTON HOUSING FINANCE CORPORATION - The purpose of the Arlington Housing Finance Corporation (AHFC) is to provide financial assistance to low income, multi-family residences and single-family homebuyers within the City.

ARLINGTON INDUSTRIAL DEVELOPMENT CORPORATION - The purpose of the Arlington Industrial Development Corporation (AIDC) is to promote industrial and commercial development within the City.

CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF NET ASSETS
DISCRETELY PRESENTED COMPONENT UNITS
AS OF SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)

	Arlington Sports Facilities Development Authority, Inc.	Arlington Housing Authority	Arlington Convention and Visitors Bureau, Inc.	Arlington Housing Finance Corporation	Arlington Industrial Development Corporation	Total
ASSETS						
Cash and cash equivalents	\$ 1,660	\$ 1,225	\$ 181	\$ 304	\$ 3	\$ 3,373
Investments	4,617	2,412	-	-	-	7,029
Receivables (net of allowances for uncollectibles):						
Grants	-	132	-	-	-	132
Lease	43,635	-	-	-	-	43,635
Accrued interest	2	17	-	-	-	19
Settlement agreement	11,479	-	-	-	-	11,479
Other	-	-	9	-	-	9
Inventory	-	-	7	-	-	7
Prepaid assets	-	7	14	-	-	21
Property, plant, and equipment-						
Land	43,515	-	-	-	-	43,515
Buildings and improvements	157,625	-	-	-	-	157,625
Machinery and equipment	-	1,100	450	-	-	1,550
Accumulated depreciation	(31,298)	(555)	(300)	-	-	(32,153)
Total Assets	231,235	4,338	361	304	3	236,241
LIABILITIES						
Accounts payable and accrued liabilities	50	814	162	-	-	1,026
Retainage payable	10	-	-	-	-	10
Due to primary government	-	86	-	-	-	86
Deferred revenue	43,635	-	6	-	-	43,641
Sales tax payable	55	-	-	-	-	55
Sales tax payable - due in more than one year	682	-	-	-	-	682
Bonds payable - due in more than one year	17,109	-	-	-	-	17,109
Total Liabilities	61,541	900	168	-	-	62,609
NET ASSETS						
Invested in capital assets (net of related debt)	152,733	545	150	-	-	153,428
Restricted for debt service	1,455	-	-	-	-	1,455
Unrestricted	15,506	2,893	43	304	3	18,749
Total Net Assets	\$ 169,694	\$ 3,438	\$ 193	\$ 304	\$ 3	\$ 173,632

**CITY OF ARLINGTON, TEXAS
COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)**

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Assets					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Component Units					Total
Component Units:					Arlington Sports Facilities Development Authority, Inc.	Arlington Housing Authority	Arlington Convention & Visitors Bureau	Arlington Housing Finance Corporation	Arlington Industrial Development Corporation	
Arlington Sports Facilities Development Authority, Inc.	\$ 16,765	\$ 2,213	\$ -	\$ -	\$ (14,552)	\$ -	\$ -	\$ -	\$ -	\$ (14,552)
Arlington Housing Authority	22,245	-	22,248	47	-	50	-	-	-	50
Arlington Convention & Visitors Bureau, Inc.	3,303	2,506	645	-	-	-	(152)	-	-	(152)
Arlington Housing Finance Corporation	1	46	-	-	-	-	-	45	-	45
Total Component Units	\$ 42,314	\$ 4,765	\$ 22,893	\$ 47	\$ (14,552)	\$ 50	\$ (152)	\$ 45	\$ -	\$ (14,609)
General revenues:										
Taxes					\$ 3,432	\$ -	\$ -	\$ -	\$ -	\$ 3,432
Interest revenue					144	121	5	8	-	278
Other					-	1	4	-	-	5
Net increase (decrease) in the fair value of investments					81	(14)	-	-	-	67
Total general revenues and transfers					3,657	108	9	8	-	3,782
Change in net assets					(10,895)	158	(143)	53	-	(10,827)
Net assets, October 1					180,589	3,280	336	251	3	184,459
Net assets, September 30					\$ 169,694	\$ 3,438	\$ 193	\$ 304	\$ 3	\$ 173,632

**CITY OF ARLINGTON, TEXAS
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Budgeted Amounts		Actual Amounts		Variance with	
	Original	Final	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis	Final Budget- Positive (Negative)
REVENUES						
Taxes	\$ 39,198	\$ 39,198	\$ 39,091	\$ -	\$ 39,091	\$ (107)
Interest revenue	925	925	978	-	978	53
Other revenue	131	131	131	-	131	-
Total Revenues	40,254	40,254	40,200	-	40,200	(54)
EXPENDITURES						
Debt Service-						
Principal retirement	27,860	27,860	27,860	-	27,860	-
Interest and fiscal charges	15,679	15,679	15,663	-	15,663	16
Total Expenditures	43,539	43,539	43,523	-	43,523	16
Deficiency of Revenues Under Expenditures	(3,285)	(3,285)	(3,323)	-	(3,323)	(38)
OTHER FINANCING SOURCES						
Transfers in	3,330	3,330	3,330	-	3,330	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources	3,330	3,330	3,330	-	3,330	-
Net Change In Fund Balances	45	45	7	-	7	(38)
Fund Balances - Beginning	1,710	1,710	1,740	-	1,740	30
Fund Balances - Ending	\$ 1,755	\$ 1,755	\$ 1,747	\$ -	\$ 1,747	\$ (8)

**CITY OF ARLINGTON, TEXAS
BUDGETARY COMPARISON SCHEDULE
CONVENTION AND EVENT SERVICES
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis	
REVENUES						
Taxes	\$ 4,755	\$ 4,755	\$ 4,118	\$ -	\$ 4,118	\$ (637)
Licenses and permits	-	-	-	-	-	-
Utility franchise fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Leases, rents and concessions	-	-	-	-	-	-
Service charges	2,870	2,870	2,296	-	2,296	(574)
Interest revenue	-	-	19	-	19	19
Net increase in the fair value of investments	-	-	(2)	2	-	-
Total Revenues	<u>7,625</u>	<u>7,625</u>	<u>6,431</u>	<u>2</u>	<u>6,433</u>	<u>(1,192)</u>
EXPENDITURES						
Current-						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Operating	5,746	5,739	5,423	(15)	5,408	331
Capital outlay	45	52	3	4	7	45
Total Expenditures	<u>5,791</u>	<u>5,791</u>	<u>5,426</u>	<u>(11)</u>	<u>5,415</u>	<u>376</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>1,834</u>	<u>1,834</u>	<u>1,005</u>	<u>13</u>	<u>1,018</u>	<u>(816)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	368	-	368	368
Transfers out	(2,402)	(2,402)	(2,332)	-	(2,332)	70
Total Other Financing Sources (Uses)	<u>(2,402)</u>	<u>(2,402)</u>	<u>(1,964)</u>	<u>-</u>	<u>(1,964)</u>	<u>438</u>
Net Change In Fund Balances	<u>(568)</u>	<u>(568)</u>	<u>(959)</u>	<u>13</u>	<u>(946)</u>	<u>(378)</u>
Fund Balances - Beginning	<u>775</u>	<u>775</u>	<u>1,275</u>	<u>-</u>	<u>1,275</u>	<u>(500)</u>
Fund Balances - Ending	<u>\$ 207</u>	<u>\$ 207</u>	<u>\$ 316</u>	<u>\$ 13</u>	<u>\$ 329</u>	<u>\$ (122)</u>

**CITY OF ARLINGTON, TEXAS
BUDGETARY COMPARISON SCHEDULE
PARK PERFORMANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis	
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Utility franchise fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Leases, rents and concessions	-	-	-	-	-	-
Service charges	7,617	7,617	7,180	-	7,180	(437)
Interest revenue	-	-	-	-	-	-
Net increase in the fair value of investments	-	-	-	-	-	-
Total Revenues	<u>7,617</u>	<u>7,617</u>	<u>7,180</u>	<u>-</u>	<u>7,180</u>	<u>(437)</u>
EXPENDITURES						
Current-						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Parks and recreation	7,471	7,471	6,346	53	6,399	1,072
Operating	-	-	-	-	-	-
Capital outlay	132	132	10	(3)	7	125
Total Expenditures	<u>7,603</u>	<u>7,603</u>	<u>6,356</u>	<u>50</u>	<u>6,406</u>	<u>1,197</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>14</u>	<u>14</u>	<u>824</u>	<u>(50)</u>	<u>774</u>	<u>760</u>
OTHER FINANCING USES						
Transfers in	-	-	-	-	-	-
Transfers out	(242)	(242)	(298)	-	(298)	(56)
Total Other Financing Uses	<u>(242)</u>	<u>(242)</u>	<u>(298)</u>	<u>-</u>	<u>(298)</u>	<u>(56)</u>
Net Change In Fund Balances	<u>(228)</u>	<u>(228)</u>	<u>526</u>	<u>(50)</u>	<u>476</u>	<u>704</u>
Fund Balances - Beginning	<u>149</u>	<u>149</u>	<u>149</u>	<u>-</u>	<u>149</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (79)</u>	<u>\$ (79)</u>	<u>\$ 675</u>	<u>\$ (50)</u>	<u>\$ 625</u>	<u>\$ 704</u>

**CITY OF ARLINGTON, TEXAS
BUDGETARY COMPARISON SCHEDULE
STREET MAINTENANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2002
(AMOUNTS EXPRESSED IN THOUSANDS)**

	Budgeted Amounts		Actual Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	Adjustments to Budgetary Basis	Actual on Budgetary Basis	
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Utility franchise fees	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Leases, rents and concessions	-	-	-	-	-	-
Service charges	6,000	6,000	4,745	-	4,745	(1,255)
Interest revenue	-	-	21	-	21	21
Net increase in the fair value of investments	-	-	(7)	7	-	-
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>4,759</u>	<u>7</u>	<u>4,766</u>	<u>(1,234)</u>
EXPENDITURES						
Current-						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	9,346	8,874	6,573	1,316	7,889	985
Public health	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Operating	-	-	-	-	-	-
Capital outlay	-	472	129	-	129	343
Total Expenditures	<u>9,346</u>	<u>9,346</u>	<u>6,702</u>	<u>1,316</u>	<u>8,018</u>	<u>1,328</u>
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	<u>(3,346)</u>	<u>(3,346)</u>	<u>(1,943)</u>	<u>(1,309)</u>	<u>(3,252)</u>	<u>94</u>
OTHER FINANCING SOURCES						
Transfers in	2,161	2,161	2,161	-	2,161	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources	<u>2,161</u>	<u>2,161</u>	<u>2,161</u>	<u>-</u>	<u>2,161</u>	<u>-</u>
Net Change In Fund Balances	<u>(1,185)</u>	<u>(1,185)</u>	<u>218</u>	<u>(1,309)</u>	<u>(1,091)</u>	<u>94</u>
Fund Balances - Beginning	<u>1,868</u>	<u>1,868</u>	<u>1,868</u>	<u>-</u>	<u>1,868</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 683</u>	<u>\$ 683</u>	<u>\$ 2,086</u>	<u>\$ (1,309)</u>	<u>\$ 777</u>	<u>\$ 94</u>